



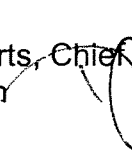
J. TYLER McCAULEY
AUDITOR-CONTROLLER

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

HALL OF RECORDS
320 WEST TEMPLE STREET, ROOM 380
LOS ANGELES, CALIFORNIA 90012-3208
PHONE: (213) 974-0311 FAX: (213) 626-1108

September 5, 2001

TO: Audit Committee

FROM: DeWitt Roberts, Chief
Audit Division 

SUBJECT: **Proposed Audit Plan**

Attached is our proposed Audit Plan. We have categorized all audits as *Proposed Audits* (Board, Audit Committee, etc.), *Audits in Progress*, *Formal Mandates* (mandated by Board Order, Government Code, etc.) and *Board of Supervisors/Audit Committee Requested Follow-up*.

I would like to discuss the Proposed Audit Plan and obtain your input at the September 20, 2001 Audit Committee meeting. If you have any questions or comments, please contact me at (213) 974-0301.

DR

Attachment

c: Tyler McCauley
Pat McMahon

Auditor-Controller Proposed Audit Plan

<i>Proposed Audits</i>	
<p style="text-align: center;"><i>Fiscal Audits</i></p> <ol style="list-style-type: none"> 1) LAC Office of Education (Board) 2) Sheriff F/U (Audit Committee) 3) Animal Control (AC) 4) Weights & Measures (AC) 5) Probation (AC) 6) Museum of Natural History (AC) 7) Museum of Art (AC) 	<p style="text-align: center;"><u>Internal/External</u> ¹</p> <p style="text-align: center;">Internal Internal Internal Internal Internal Internal Internal</p>
<p style="text-align: center;"><i>Management Audits</i></p> <ol style="list-style-type: none"> 1) Regional Planning (Audit Committee) 2) Sheriff F/U (Audit Committee) 3) LAC Office of Education (Board) 	<p style="text-align: center;">External Internal External</p>
<p style="text-align: center;"><i>Program/Operational Audits</i></p> <ol style="list-style-type: none"> 1) CAO Asset Development/ Real Estate Management (Audit Committee) 2) DCFS Kinship Care (AC) 3) DCFS Quality Assurance (DCFS) 4) CSS Domestic Violence (AC) 5) CSS Refugee Resettlement (AC) 	<p style="text-align: center;">Internal Internal Internal Internal Internal</p>
<p style="text-align: center;"><i>Assistance</i></p> <ol style="list-style-type: none"> 1) CAO-Disaster Recovery (CAO) 2) Special Investigation (Various) 	<p style="text-align: center;">Internal Internal</p>
<p style="text-align: center;"><i>EDP Audits</i></p> <ol style="list-style-type: none"> 1) DPW Waterworks Billing System (AC) 2) DPSS Calworks/GR payments system (AC) 3) Public Library FYI E-Commerce (AC) 	<p style="text-align: center;">Internal Internal Internal</p>

Auditor-Controller Proposed Audit Plan

<i>Audits in Progress</i>	
	<u>Internal/External</u> ¹
1) DHS 1115 Waiver	Internal
2) Public Library Fiscal Review	Internal
3) DCFS CWTAPPS F/U	Internal
4) DMH - Kedren Fiscal Review	Internal
5) Public Library Management Audit	Internal
6) Coroner Fiscal Review	Internal
7) ISD Physical Security	Internal
8) Rampart Cost Review	Internal
9) DPSS Contract Monitoring	Internal
10) Sheriff/Fire Radio Replacement	Internal
11) DMH Fiscal Review	Internal
12) DHS - HSA CWTAPPS F/U	Internal
13) DHS - MLK CWTAPPS F/U	Internal
14) DCFS - El Camino FFA Review	Internal
15) DCFS -Fiscal Review F/U	Internal
16) DHS - Olive View PV Review	Internal
17) DCFS Adoptions Review	Internal
18) Regional Planning Fiscal Review	Internal
19) DPSS Food Stamp Error Rate	Internal
20) DCFS - Group Home/FFA F/U	Internal
21) DPW Inventory as of 6/30/01	Internal
22) ISD Toll Free Number Review	Internal
23) DA Family Support (Child Support Services Department) F/U	Internal
24) DPR Summer Lunch Program	Internal
25) DMH Cash Flow Loans	Internal
26) DCFS RITE Provider Review	Internal
27) DHS - RLAMC CWTAPPS F/U	Internal
28) Bell Building Custodial Contract	Internal
29) LAHSA - Quarterly Financial Review	Internal
30) GAAS Audit as of 6/30/01	Internal
31) DMH MIS CCM Module	Internal
32) DPSS Fiscal Review	Internal
33) DHS Reengineering	Internal
34) DHS Pharmacy Review	Internal
35) Sheriff Uninsured Losses	Internal
36) Registrar-Recorder Fiscal/Mgmt Review	Internal
37) Community & Senior Services Fiscal Review	Internal
38) DHS - LAC+USC CWTAPPS F/U	Internal

Auditor-Controller Proposed Audit Plan

<i>Audits in Progress (Cont'd)</i>	
	<u>Internal/External</u> ¹
39) DHS - Harbor CWTAPPS F/U	Internal
40) DPSS - Lockheed Allegations	Internal
41) DCFS - Liddell Group Home Review	Internal
42) Sheriff Closing Review	Internal
43) DCFS - FPP Cost Allocation Plans	Internal
44) Various Prop A Cost Reviews	Internal
<i>Formal Mandates</i>	
	<u>Internal/External</u> ¹
1) Audit County departments and offices (Board)	Internal/External
2) Annual audit CDE Child Care grant audit (State/DCFS)	External
3) Audit Sheriff's Asset Forfeiture account (Board)	External
4) Annual Internal Control Certification Program (County Code)	Internal
5) Annual report on revolving funds/revolving cash trust funds (Gov't Code)	Internal
6) Review franchise applications	Internal
7) Annual CAO Child Care Planning audit (State)	External
8) Annual DHS Community Health Plans audit (California Code)	External
9) DPSS program provider audits (DPSS/ state)	External
10) Audit State grants (OCJP, State, etc.)	External
11) Probation/District Attorney Biennial Trust Audit (Welfare & Institutions Code)	External
12) Annual audit of Food Stamp Bulk Storage agents (State)	Internal
13) Annual Assessor AB 719 Loan review (State)	Internal
14) LA Care Health Plan financial audit (Board)	Internal
15) County Treasury quarterly audits (County & Government Code)	Internal

Auditor-Controller Proposed Audit Plan

<i>Formal Mandates (Cont'd)</i>	
	<u>Internal/External</u> ¹
16) Annual/Biennial audits of Special Districts (Gov't Code)	Internal/External
17) Tax Collector's Redemption Accounts triennial audit (Revenue & Tax Code)	Internal
18) Perform reviews of Proposition A contracts (Board)	Internal
19) District Attorney Asset Forfeiture Fund audit (Board)	External
20) Sheriff's Inmate Welfare Fund audit (Sheriff)	External
21) Annual report on the status of audit recommendations (Board)	Internal
22) Annual report on foundations activities (Board)	Internal
23) Department of Community & Senior Services Dispute Resolution Program monitoring (Board)	External
24) Department of Community & Senior Services Employment & Training Service Provider monitoring (Board)	External
25) Department of Community & Senior Services Refugee/Immigrant Program monitoring (Board)	External
26) Department of Mental Health service provider monitoring (Board)	External
27) Beaches & Harbors Marina Del Rey Revenue Agreements (Board)	External
28) Parks & Recreation Revenue Agreement audits (Board)	External
29) Department of Children & Family Services' Group Home/FFA Audits	Internal
30) Commission Sunset Reviews (Board)	Internal
31) DHS cost reports--CHIP, etc. (State)	Internal
32) Incidental Expense audit (Board)	Internal
33) Department of Community & Senior Services Domestic Violence Program Monitoring (Program)	External
34) Consumer Affairs Cable TV Franchise Agreements Audits	External
35) DHS - LAC+USC CPSA	Internal
36) County Fair Association Audit (contract)	External

Auditor-Controller Proposed Audit Plan

<i>Board of Supervisors/Audit Committee Requested Follow-up</i>	
	<u>Internal/External</u> ¹
1) RLANRC Affinity Application Review Follow-up	Internal
2) DCFS Management Audit (PWC) follow-up (scheduled to begin 9/01)	Internal
3) Ninos Latinos Unidos (a DCFS FFA Foster Care Contractor)	Internal
4) DCFS Contract Management Services Section Follow-up (sched for 9/01)	Internal
5) Parks Fiscal Phases I, II, and III -- Follow-up to be on Dec 01 Audit Committee agenda	Internal
6) CAO Services Integration Branch follow-up	Internal
7) DMH CWTAPPS Follow-up	Internal
8) DCFS - Follow-up to determine resolution of Foster Care Group Home Recommendations	Internal

¹ Internal/External denotes whether audit service are to be performed by Auditor-Controller staff (internal) or by a consultant (external).